

SENATE BILL 608 (LRB -4488)

An Act relating to: requiring the Department of Revenue to study income tax reciprocity with the state of Minnesota.

2010

03-10.	S.	Introduced by Senators Kreitlow, Harsdorf, Kapanke and Vinehout ; cosponsored by Representatives Hraychuck, Milroy, Rhoades, Richards, Murtha, Danou, Suder, Ballweg, Vos, Zigmunt, Smith, Townsend, Shilling, Ziegelbauer, Brooks, Nerison, Hubler, Knodl and Dexter .	
03-10.	S.	Read first time and referred to committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue	627
03-24.	S.	Public hearing held.	
03-30.	S.	Executive action taken.	
03-30.	S.	Report passage recommended by committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue, Ayes 6, Noes 0	661
03-30.	S.	Available for scheduling.	
04-08.	S.	Placed on calendar 4-13-2010 pursuant to Senate Rule 18(1)	681
04-13.	S.	Read a second time.	
04-13.	S.	Ordered to a third reading.	
04-13.	S.	Rules suspended.	
04-13.	S.	Read a third time and passed .	
04-13.	S.	Ordered immediately messaged.	
04-13.	A.	Received from Senate	808
04-13.	A.	Read first time and referred to committee on Rules	808
04-13.	A.	Made a special order of business at 11:42 A.M. on 4-15-2010 pursuant to Assembly Resolution 22	824
04-15.	A.	Read a second time.	
04-15.	A.	Ordered to a third reading.	
04-15.	A.	Rules suspended.	
04-15.	A.	Read a third time and concurred in .	
04-15.	A.	Ordered immediately messaged.	
04-16.	S.	Received from Assembly concurred in.	

2009
ENROLLED BILL

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ADOPTED DOCUMENTS:

☒ Orig ☐ Engr SubAmdt

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Amendments to above (if none, write "NONE"):

None

Corrections - show date (if none, write "NONE"):

None

Topic

Rel

4-17-10

Date

[Signature]

Enrolling Drafter



2009 SENATE BILL 608

March 10, 2010 - Introduced by Senators KREITLOW, HARS DORF, KAPANKE and VINEHOUT, cosponsored by Representatives HRAYCHUCK, MILROY, RHOADES, RICHARDS, MURTHA, DANOU, SUDER, BALLWEG, VOS, ZIGMUNT, SMITH, TOWNSEND, SHILLING, ZIEGELBAUER, BROOKS, NERISON, HUBLER, KNODL and DEXTER. Referred to Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue.

- 1 **AN ACT relating to:** requiring the Department of Revenue to study income tax
2 reciprocity with the state of Minnesota.

Analysis by the Legislative Reference Bureau

This bill requires the Department of Revenue, in conjunction with the Minnesota Department of Revenue, to conduct a study on the effects of resuming income tax reciprocity between Wisconsin and Minnesota. The study must determine the number of residents in each state who earn income in the other state, the total amount of income earned in each state by such taxpayers, and the amount of revenue that would be foregone by each state if reciprocity were to be reinstituted. Under reciprocity, taxpayers are required to pay taxes only in their state of residence on income earned in the other state.

The study is to be based on income tax data for tax year 2010, and any other information each Department of Revenue determines is necessary to complete the study. The results of the study must be submitted to the legislatures and governors of each state no later than December 31, 2011.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 **SECTION 1. Nonstatutory provisions.**

SENATE BILL 608

(1) DEPARTMENT OF REVENUE STUDY. (a) The department of revenue, in conjunction with the Minnesota department of revenue, shall conduct a study to determine at least all of the following:

1. The number of residents of each state who earn income from personal services in the other state.

2. The total amount of income earned in each state by the taxpayers described in subd. 1.

3. The amount of tax revenue that would be foregone by each state if an income tax reciprocity arrangement were resumed between the 2 states under which the taxpayers were required to pay income taxes on such income only in their state of residence.

(b) The study shall be conducted as soon as practicable, using information obtained from each state's income tax returns for tax year 2010 and from any other source of information the departments determine is necessary to complete the study.

(c) No later than December 31, 2011, the department of revenue shall submit a report containing the results of the study to the legislature under section 13.172 (2) of the statutes, the joint committee on finance, the governor, and the governor and legislature of Minnesota.

(END)